action of the authorized account representative, with all the rights, duties, and responsibilities pertaining thereto.

- (e) Changes to the general account authorized account representative. An authorized account representative for a general account may be succeeded by any person who submits an application pursuant to §73.31(c). The actions of an authorized account representative for a general account shall be binding on any successor.
- (f) Objections to the authorized account representative. Except for a certification pursuant to paragraph (e) of this section, no objection or other communication submitted to the Administrator concerning any submission to the Administrator by the authorized account representative shall affect the recordation of transfers submitted by the authorized account representative pursuant to subpart D of this part. Neither the United States, the Administrator, nor any permitting authority will adjudicate any dispute between and among persons concerning any submission to the Administrator by the authorized account representative; any actions of the authorized account representative; or any other matter arising directly or indirectly from the certification, actions or representations of the authorized account representative.

## §73.34 Recordation in accounts.

- (a) Recordation in compliance subaccounts. At the beginning of 1995 and, in the case of each year thereafter, after the Administrator has made all deductions from an affected unit's compliance subaccount pursuant to §73.35(b), the Administrator will record in the compliance subaccount the allowances held in the future year subaccount for the year corresponding to the current calendar year. The future year subaccount for the new 30th year will be established at the same time and include the allowances allocated for the unit for that year pursuant to subpart B of this part.
- (b) Recordation in current year subaccounts. At the beginning of 1995 and each year thereafter, the Administrator will record in the current year subaccount the allowances held in the future year subaccount for the year

corresponding to the current calendar year.

- (c) Recordation in subaccounts. Allowances in each compliance, current year, and future year subaccounts will reflect:
- (1) All allowances allocated or deducted for the unit for the year pursuant to subpart B of this part;
- (2) All allowances allocated or deducted pursuant to §§ 72.41, 72.42, 72.43, and 72.44 and part 74 of this chapter;
- (3) All allowances allocated pursuant to subparts F and G of this part;
- (4) All allowances recorded as a result of purchases or returns from the annual auctions;
- (5) All allowances recorded or deducted as a result of allowance transfers recorded pursuant to subpart D of this part; and
- (6) All allowances deducted or returned pursuant to §§ 73.35(d), 72.91 and 72.92, part 74, and part 77 of this chapter
- (d) Serial numbers for allocated allowances. Upon the allocation of allowances to an account, including allowances contained in reserves as provided in subpart B of this part, the Administrator will assign each allowance a unique identification number that will include digits identifying the allowance's compliance use date.

[58 FR 3691, Jan. 11, 1993, as amended at 60 FR 17114, Apr. 4, 1995; 63 FR 68404, Dec. 11, 1998]

## § 73.35 Compliance.

- (a) Allowance transfer deadline. No allowance shall be deducted for purposes of compliance with an affected unit's sulfur dioxide Acid Rain emissions limitation requirements pursuant to title IV of the Act and paragraph (b) of this section unless:
- (1) The compliance use date of the allowance is no later than the year in which the unit's  $SO_2$  emissions occurred; and
  - (2) Such allowance is:
- (i) Recorded in the unit's compliance subaccount: or
- (ii) Transferred to the unit's compliance subaccount, with the transfer submitted correctly pursuant to subpart D of this part for recordation in the compliance subaccount for the unit by not